

# Audit Review Checklist

Name of Agency \_\_\_\_\_

Audit Period \_\_\_\_\_

## Section A -- Audit Standards And Report Elements

1. **Determine the applicable audit standards for the type of agency and nature of funding:**
  - *Provider Agency Audit Guide* – What was the *minimum* type of audit required by the granting agency: agreed-upon procedures, program audit, or agency-wide audit?
  - *OMB Circular A-133* – Did the agency need an A-133 audit? Yes, if the granting agency knows that the provider was a nonprofit or local government and that the provider expended more than \$300,000 in federal awards as a recipient or sub-recipient.
2. **Determine whether the audit materials show that the audit met the applicable standards:**

Report Element	<u>Agreed-upon procedures</u>	<u>Program audit</u>	<u>Agency- wide audit</u>
1. <u>Opinion on Financial Statements and Supplementary Schedule of Expenditures of Federal and State Awards (7.2.1)</u>	NA	NA	
2. <u>Opinion on the Financial Statement of a Program in Accordance with the Program Audit (7.2.2)</u>	NA		
3. <u>Report on Results of Agreed-upon Procedures Engagement (7.2.3)</u>		NA	NA
4. <u>Financial Statements of the Overall Agency (7.1.1)</u>	NA	NA	
5. <u>Report on Compliance with Requirements Applicable to the Program and on Internal Control Over Compliance Performed in Accordance with the Program Audit (7.2.4)</u>	NA		NA
6. <u>Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and the Provider Agency Audit Guide (7.2.5)</u>	NA	NA	

<b>Report Element</b>	<b><u>Agreed-upon procedures</u></b>	<b><u>Program audit</u></b>	<b><u>Agency- wide audit</u></b>
7. <a href="#">Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 (7.2.6)</a> (applicable only if the audit is also in accordance with OMB Circular A-133)	NA		
8. <a href="#">Schedule of Findings and Questioned Costs (7.2.7)</a> (For Agreed-upon procedures engagements, findings are reported in the “ <a href="#">Report on Results of Agreed-upon Procedures Engagement (7.2.3)</a> ”)	NA		
9. <a href="#">Schedule of Prior-Year Findings (7.1.2)</a>			
10. <a href="#">Corrective Action Plan (7.1.3)</a>			
11. <a href="#">Schedule of Expenditures of Federal and State Awards (7.1.4)</a>	NA		
12. <a href="#">Incorporated Group Home and Child Caring Institution Supplemental Schedule (7.1.5)</a>	NA		
13. <a href="#">Reserve Supplemental Schedule (7.1.6)</a>			
14. <a href="#">Additional Supplemental Schedules Required by Granting Agencies (7.1.7)</a>			
15. Assurance the audit was performed in accordance with the <i>Provider Agency Audit Guide</i> (typically provided through reference to the <i>Guide</i> in the audit report)			